

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Post Office as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on

Date:

Dec 17, 2004

Name: Signature: DEBORAH C. ROBERTS

Clifford Chance US LLP

Docket No. 3499-95

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Bridges et al.

Filed:

11/28/00

Group Art Unit:

3628

Serial No:

09/724,075

Examiner:

Graham, Clement B.

Me

For:

DYNAMIC REALLOCATION HEDGE ACOUNTING

AMENDMENT TRANSMITTAL

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Transmitted herewith is an amendment for the above-identified application.

A Petition for Extension of Time for the present application is also enclosed

The fee has been calculated as shown below:

	Claims Remaining	Highest Number	Extra	Fee for each	Additional
	After Amendment	Previously Paid for	Claims	extra claim	Fee
Total	14	20	0	\$50	0.00
Claims					
Independent	4	4	0	\$200	0.00
Claims					
TOTAL FEE DUE FOR AMENDMENT					\$0.00

The Commissioner is authorized to charge the total fee of \$1,020.00 to Deposit Account No. 50-0521. A duplicate copy of this sheet is enclosed. Please charge any additional fees for this Amendment or credit any overpayments to Deposit Account No. 50-0521. A duplicate copy of this letter is enclosed.

Date:

Dec 17, 2004

James V. Mahon

Respectfully submitted,

Reg. No. 41,966

Customer No. 27383 Clifford Chance US LLP 31 West 52nd Street

New York, NY 10019-6131 Telephone: (212) 878-8073